

about working for the enemies of democracy to obtain a small slice of ill-gotten gains.

The Pandora Papers make clear that U.S. enablers apparently play an outsized role in helping to move stolen assets from dictatorships and struggling democracies into consolidated democracies—an appalling and corrupt transfer of wealth from those who need it the most to those who have no need for it at all.

All told, the Papers include documents from 206 U.S. trusts in 15 States and Washington, DC, and 22 trustee companies.

While there is obviously much legitimate business to be done in creating and managing trusts and investments—and we should be careful about overstating or generalizing without careful examination of each case—it appears that some Americans have knowingly played a significant role in facilitating corruption.

The Papers include 300 political leaders and public officials from more than 90 countries and territories—although no Americans and exceedingly few Western Europeans. This comes as no surprise. The movement of corrupt money runs east to west, not west to east. It is the tragedy of the post-Cold War world that corruption has come west along with dirty money rather than democracy going east.

There are names in the Papers that also come as no surprise, such as Vladimir Putin's cronies Konstantin Ernst and Gennady Timchenko. Both are included on Alexei Navalny's list of 35 human rights abusers and kleptocrats. Timchenko is already under U.S. sanctions, although Ernst is not. Now would be a good time to consider imposing sanctions on him. The Aliyevs of Azerbaijan also make an appearance. They collectively own a real estate empire in London worth \$700 million. A Chinese Communist Party official also was found to have used an offshore company to trade in U.S. stocks.

Now, here is the good news. It doesn't have to be this way. The triumph of global kleptocracy is not inevitable. We can fight back, and we are.

Never before has there been an American administration so focused on countering such corruption or a Congress so creative and aggressive in facing down the threat. President Biden is the first President ever to declare countering corruption to be a core U.S. national security interest.

Congress has formed a bipartisan Caucus against Foreign Corruption and Kleptocracy. The House recently passed no fewer than six different counterkleptocracy measures in the National Defense Authorization Act, which included bills I authored in the Senate. Now, it is incumbent upon us to do the same in the Senate and pass these bills.

First is the Combating Global Corruption Act, S. 14, which would create a public and tiered country-by-country reporting requirement on compliance

with international anti-corruption norms and standards. Those countries in the lowest tier of this report would have their leadership evaluated for Global Magnitsky sanctions. Then there is the Global Magnitsky Reauthorization Act, S. 93, which would reauthorize and enhance these critical sanctions for targeting global kleptocrats and human rights abusers—exactly the sort of people identified by the Pandora Papers.

Just before the recess, I introduced S. 2986, a new measure with Senator WICKER, that would require the administration to evaluate the Navalny 35 for Global Magnitsky Sanctions. Russian opposition leader Alexei Navalny's Anti-Corruption Foundation, in a letter addressed to President Joe Biden earlier this year, called for the United States to impose sanctions on dozens of Russian oligarchs and government officials, whom it credibly accuses of political persecution, human rights abuses, and corruption. I agree with the Navalny team and urge the administration to move forward on this request.

All three of these measures have been included in the House version of the NDAA—the National Defense Authorization Act—and I urge my colleagues to include them in the Senate version as well.

The Pandora Papers are a wake-up call to all who care about the future of democracy. Thirty years after the end of the Cold War, it is time for democracies to band together and demand an end to these unprecedented corruptions that has come to the defining feature of the global order. We must purge the dirty money from our system and deny kleptocrats safe haven. It will take hard decisions and difficult reforms, but we can get this done. We already have a bipartisan commitment momentum in order to accomplish these results. Now it is time that we see this through in the U.S. Senate.

With that, I yield the floor.

The PRESIDING OFFICER. The Senator from Iowa is recognized.

#### WELFARE

Mr. GRASSLEY. Mr. President, a little over 25 years ago, a Democrat President and a Republican Congress came together, to quote former President Clinton, “end welfare as we know it.”

On a bipartisan basis, Congress passed, and President Clinton signed into law, a bill called the Personal Responsibility and Work Opportunity Reconciliation Act. Amongst other things, this landmark law established the Temporary Assistance for Needy Families—what we go by here in Washington, called the TANF Program. That program was replacing the previous family assistance program.

TANF was specifically designed to promote work and to help struggling parents back onto their own two feet. It was very successful—about 40 percent less people on welfare than before 1996.

The new program did this by creating work requirements and promoting skill development through education and job training. While critics at the time contended dire consequences would result—particularly for single mothers—in the end, all these critics were proven fantastically wrong. Welfare reform immediately led to a precipitous decline in welfare caseloads and usage. At the same time, the single mother labor force participation rate rose, and their incomes climbed—a step toward getting out of poverty.

A recent research shows the gains were not only short term but led to an improvement in the material well-being of single mothers throughout the following decades. Additional studies show welfare reform has contributed to higher education attainment and improved food security for the following generation.

The 1996 welfare reforms helped families to enjoy the dignity of self-sufficiency. It helped end the cycle of poverty. It gave parents the hope of seeing their children grow up to be better off than they had been—exactly what every parent dreams of for their family, particularly for their children.

This was achieved thanks to a Democrat President and a Republican Congress working together for the benefit of those that were elected to serve.

Now, President Biden and Senate Democrats want to effectively end welfare reform as we know it and reconstitute failed policies of the past—in other words, end helping people in poverty by helping them get out of poverty—guaranteeing a life in poverty, rejecting a successful reform, signed by Democratic President Clinton.

So you can understand why they don't want to tell the American people that is what they are doing. They know that trying to sell their proposal as the largest expansion of welfare history isn't going to fly with the American people who know how well the 1996 reform has worked up to and including now.

As an end-run around welfare reform—and in an attempt to garner broad public support—they want to co-opt a popular tax program for their own political ends or what they ideologically believe in; that the government ought to assume a more prominent role in people's lives and in the economy.

That program that they are co-opting is the child tax credit. This credit was established on a bipartisan basis in 1997 as a complement to welfare reform, with the idea of assisting parents as they left the welfare rolls to go to productive employment.

Since then, Republicans have taken the lead in improving the credit as an anti-poverty tool that partially offset the burden of payroll taxes on the working poor. And remember, payroll taxes on the working poor is a regressive tax.

In 2001, as then-chairman of the Senate Finance Committee, I worked with

fellow Republicans to increase the credit that was set in 1997 at \$500 to move it to \$1,000. Moreover, the credit was made partially refundable for the very first time.

This made low-income working families eligible to receive a tax refund, even if they had paid no income tax—though they paid the payroll tax. And, obviously, the child tax credit helped offset the regressive impact on the working—low-income working people.

Then, in 2017, Republicans went even further in improving this credit because we doubled the credit, and we increased the amount that those who pay no Federal income tax can receive a tax refund. But a key feature of the child tax credit through these 25 years has always been that it is a work incentive.

In order to benefit them, the tax filer must have at least a minimal amount of earned income, which basically means wages from employment. As you earn more, a larger share of the credit becomes refundable, partially offsetting the payroll taxes.

So, now, this is what the Democrats have in mind: They want to turn this broadly popular, this bipartisan, this pro-work tax incentive into a government assistance program akin to the old, pre-Clinton welfare program.

What Democrats propose can no longer be considered a tax credit in any traditional sense of the word. The benefit is entirely divorced from the tax system in every way except how the tax system is going to give out the benefits.

To qualify, no one in the household needs to work, needs to have income, or needs to pay any sort of Federal tax at all. Now, even more alarming, there are no job search requirements, no job skill development assistance, and no educational assistance—the foundation of the welfare reform of 1996, when the whole idea was to help people help themselves by either schooling or productive employment.

All the requirements then that apply to those receiving TANF under the 1996 welfare reforms would be gone. In other words, their proposal provides no help to getting struggling parents back on their feet or to tackle the root causes of generational poverty.

The bipartisan 1996 reform bill—everything I just said they propose is contrary to that basic Federal reform of 1996. In other words, this is a big step back to encouraging people into a lifetime in poverty. I fear the Democrats' proposal will be a poverty trap for far too many needy families.

We would be reversing the gains made since we had this bipartisan welfare reform of 1996 signed by a Democratic President. That is exactly what a recent University of Chicago analysis of the Democrats' proposal suggests will occur.

According to this study, the Democrats' child tax credit proposal would result in 1.5 million parents leaving the workforce at a time when everybody is

crying that we need to get people back into the workforce if you want to keep inflation under control, if you want to keep the supply chain moving smoothly.

This analysis directly contradicts Democrats' claims that their proposal will cut poverty in half. In fact, according to the University of Chicago authors, "deep child poverty would not fall at all." I will bet the Democrats are trying to sell this on the proposition that it is going to reduce child poverty, but not according to the University of Chicago scholars. In fact, it might even make things worse.

That is exactly why Democrats and Republicans came together to reform welfare in 1996, because it became self-evident that child poverty could not be solved simply through money alone.

If money alone is a solution, why are my Democratic colleagues willing to settle for only reducing child poverty by half?

Why don't they simply dedicate more of their foreign \$4.2 trillion tax-and-spending spree to completely end child poverty?

Is it that they believe subsidizing individuals to buy electric vehicles, as their bill would do, is more important than eradicating child poverty?

I fully support lending a hand to families in need of support, but our policies must be focused on providing a hand up, not a handout. Providing assistance untethered from any work or job promotion requirement or education or work training requirement is not a compassionate approach to helping people. You want to help people get in the world of work because only in the world of work can you work yourself up the ladder and get out of poverty. But being on government programs is a certainty of a lifetime of poverty.

No, it is not compassionate. It is just the opposite. It sets up a generation of Americans being trapped in soul-crushing government dependencies.

I urge my colleagues to abandon their ill-conceived, "no strings attached" child tax credit proposal. They would get a lot of Republican support—bipartisan support—for improving the child tax credit, but not this way. Do not yank away the ladder of opportunity from struggling Americans. Take a page out of former President Clinton's playbook. Work with Republicans to find a bipartisan solution that will actually help low-income families together.

#### EAGLES ACT

On another point, Mr. President, I would like to talk about preventing acts of mass violence.

Yesterday, the shooter at the Marjory Stoneman Douglas High School tragedy in Parkland, FL, a few years ago, pled guilty to multiple counts of first-degree murder.

There were 14 students and 3 school staff senselessly losing their lives in just a few minutes when a former student struggling with clear behavior problems and mental health issues indiscriminately opened fire.

I hope that his guilty plea brings at least some sense of closure and justice for the victims' families. While there is nothing that we can do to take back the terrible events of that day, we need to do what we can to make sure such horrific acts don't ever happen again.

That is why earlier this year, in a bipartisan approach, I, along with Senators CORTEZ MASTO, COLLINS, MANCHIN, HASSAN, RUBIO, and SCOTT of Florida, introduced what we called the EAGLES Act.

The EAGLES Act will help fund and reauthorize the U.S. Secret Service's National Threat Assessment Center. It goes by the nickname of NTAC. An identical bill was introduced in the House by Representatives DEUTCH and DIAZ-BALART.

NTAC studies targeted violence and helps proactively identify and manage threats before they result in more tragedies. The EAGLES Act also establishes a Safe School Initiative, a national program on school violence prevention that will include expanded research on school violence.

When the Secret Service reviewed school shootings, it found that all attackers exhibited concerning behaviors before engaging in the act of violence. If these signs were recognized early enough, these attacks could have been stopped.

The father of one of the Parkland victims and the president of Stand with Parkland—that is an organization—said that NTAC has been "essential to thwarting mass shooters and targeted violence." He also said that "the EAGLES Act is a critical expansion of the program that prioritizes school safety and directs key funding to prevent the next mass school shooting."

The EAGLES Act is a commonsense bill to fund and reauthorize the Secret Service's NTAC that is supported by over 40 State attorneys general and representatives from both sides of the aisle. It is a bill that, hopefully, honors the lives and memories of the Parkland victims by ensuring that such tragedies don't happen again.

I ask and encourage all of my Senate colleagues to support the bill.

I yield the floor.

The PRESIDING OFFICER. The Senator from Washington.

#### CONFIRMATION OF TANA LIN

Mrs. MURRAY. Mr. President, I rise today to commend the confirmation of Tana Lin—a trailblazing civil rights lawyer and former public defender—to serve as U.S. District Court judge for the Western District of Washington in the Seattle courthouse.

Ms. Lin has led a tremendous career fighting for civil and human rights, and I am very proud to have recommended her to President Biden.

There are many reasons to be excited about Tana Lin's confirmation. One of them that is extremely important to me is she will be the first-ever public defender serving as U.S. District Court judge in Washington State, and that really matters.